

**DECLARATION /POWER OF ATTORNEY FOR PATENT APPLICATION
JOINT INVENTORS**

As the named inventors, we hereby declare:

Our residences, post office addresses and citizenship are as stated next to our names below:

We believe that we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled for CAPSTAN MOTOR CONNECTION STRUCTURE FOR A TAPE RECORDER, the specification of which

is attached hereto.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulation, § 1.56.

Prior Foreign Applications

We hereby claim priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below. We have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is based.

Country	Application Number	Date of Filing (day, month, year)	Date of Issue (day, month, year)	Priority Claimed Under 35 U.S.C. §119
Republic of Korea	2002-58560	26 September 2002		Yes <input checked="" type="checkbox"/> No
				Yes No

Prior United States Application(s)

We hereby claim the benefit under Title 35 United States Code, § 120 of any United States patent application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, we acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial Number	Date of Filing (day, month, year)	Status C Patented, Pending, Abandoned

Power of Attorney

And we hereby appoint, both jointly and severally, as our attorneys with full power of substitution and revocation, to prosecute this application and transact all business in the U.S. Patent and Trademark Office connected herewith as well as before any office or agency of a foreign country or any international organization in connection with any foreign counterpart application claiming priority to this application, including the power to appoint agents and local representatives in connection with such foreign applications, the following attorneys of Roylance, Abrams, Berdo & Goodman, their registration numbers being listed after their names:

David S. Abrams	Reg. No. 22,576
Robert H. Berdo	Reg. No. 19,415
Alfred N. Goodman	Reg. No. 26,458
Mark S. Bicks	Reg. No. 28,770
John E. Holmes	Reg. No. 29,392
Lance G. Johnson	Reg. No. 32,531
Dean H. Nakamura	Reg. No. 33,981
Garrett V. Davis	Reg. No. 32,023
Stacey J. Longanecker	Reg. No. 33,952
Joseph J. Buczynski	Reg. No. 35,084
Tara L. Hoffman	Reg. No. 46,510
Julie R. Keller	Reg. No. 30,488
Jeffrey J. Howell	Reg. No. 46,402

Marcus R. Mickney	Reg. No. 44,941
Christian C. Michel	Reg. No. 46,300
Peter L. Kendall	Reg. No. 46,246
Mark W. Hrozenchik	Reg. No. 45,316

All correspondence and telephone communications should be addressed to:

Roylance, Abrams, Berdo & Goodman, L.L.P.
1300 19th Street, N.W., Suite 600
Washington, DC 20036
(202) 659-9076
(202) 659-9344

Please direct all correspondence and telephone calls to John E. Holmes at the above address and direct dial telephone number (202) 530-7374.

Signature Seol Youngyun Date July 3, 2003

Full Name of
1st Inventor Seol Young-yun
Family Name First Given Name Second Given Name

Residence 201, 246-13, Seokchon-dong, Songpa-gu, Seoul, Korea

Citizenship Republic of Korea

Post Office
Address same

Signature Lee HwanSeung Date July 3, 2003

Full Name of
2nd Inventor Lee Hwan-seung
Family Name First Given Name Second Given Name

Residence 106-1606, SK Apartment, Seoqne-maeul, Seocheon-ri, Giheung-eup, Yongin-city, Gyunggi-do, Korea

Citizenship Republic of Korea

Post Office
Address same